

**County of Placer, California**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2006  
(amounts expressed in thousands)**

	<u>Balance July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2006</u>
<b>Unapportioned Collections</b>				
<b>Assets</b>				
Cash and investments	\$ 5,520	\$ 1,599,397	\$ (1,600,226)	\$ 4,691
Receivables (net):				
Accounts	194	224	(299)	119
Taxes, net	22,661	648,763	(642,544)	28,880
Due from other governments	<u>365</u>	<u>1,295</u>	<u>(731)</u>	<u>929</u>
Total assets	<u><u>\$ 28,740</u></u>	<u><u>\$ 2,249,679</u></u>	<u><u>\$ (2,243,800)</u></u>	<u><u>\$ 34,619</u></u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 6,505	\$ -	\$ 6,505
Agency obligations	<u>28,740</u>	<u>973,785</u>	<u>(974,411)</u>	<u>28,114</u>
Total liabilities	<u><u>\$ 28,740</u></u>	<u><u>\$ 980,290</u></u>	<u><u>\$ (974,411)</u></u>	<u><u>\$ 34,619</u></u>
<b>1915 Act Bonds Fund</b>				
<b>Assets</b>				
Cash and investments	\$ 3,680	\$ 5,004	\$ (4,914)	\$ 3,770
Special assessments receivable (net)	3,965	347	(452)	3,860
Due from other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>\$ 7,645</u></u>	<u><u>\$ 5,351</u></u>	<u><u>\$ (5,366)</u></u>	<u><u>\$ 7,630</u></u>
<b>Liabilities</b>				
Agency obligations	<u><u>\$ 7,645</u></u>	<u><u>\$ 4,534</u></u>	<u><u>\$ (4,549)</u></u>	<u><u>\$ 7,630</u></u>
<b>Withholding Funds</b>				
<b>Assets</b>				
Cash and investments	\$ 1,337	\$ 206,791	\$ (208,008)	\$ 120
Accounts receivable (net)	<u>1</u>	<u>15</u>	<u>(3)</u>	<u>13</u>
Total assets	<u><u>\$ 1,338</u></u>	<u><u>\$ 206,806</u></u>	<u><u>\$ (208,011)</u></u>	<u><u>\$ 133</u></u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 133	\$ -	\$ 133
Agency obligations	<u>1,338</u>	<u>269,742</u>	<u>(271,080)</u>	<u>-</u>
Total liabilities	<u><u>\$ 1,338</u></u>	<u><u>\$ 269,875</u></u>	<u><u>\$ (271,080)</u></u>	<u><u>\$ 133</u></u>

**County of Placer, California**

**Combining Statement of Changes in Assets and Liabilities (Continued)**

**Agency Funds**

**For the Fiscal Year Ended June 30, 2006**

**(amounts expressed in thousands)**

	<u>Balance July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2006</u>
<b>1911 Act Bonds Fund</b>				
<b>Assets</b>				
Cash and investments	\$ 6	\$ 118	\$ (118)	\$ 6
<b>Liabilities</b>				
Agency obligations	\$ 6	\$ 195	\$ (195)	\$ 6
<b>Other Agency Funds</b>				
<b>Assets</b>				
Cash and investments	\$ 10,443	\$ 19,342	\$ (19,215)	\$ 10,570
Accounts receivable (net)	-	61	(61)	-
Total assets	\$ 10,443	\$ 19,403	\$ (19,276)	\$ 10,570
<b>Liabilities</b>				
Agency obligations	\$ 10,443	\$ 19,890	\$ (19,763)	\$ 10,570
<b>All Agency Funds</b>				
<b>Assets</b>				
Cash and investments	\$ 20,986	\$ 1,830,713	\$ (1,832,542)	\$ 19,157
Receivables (net):				
Accounts	195	239	(302)	132
Taxes, net	22,661	648,763	(642,544)	28,880
Special assessments	3,965	347	(452)	3,860
Due from other governments	365	1,295	(731)	929
Total assets	\$ 48,172	\$ 2,481,357	\$ (2,476,571)	\$ 52,958
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 6,638	\$ -	\$ 6,638
Agency obligations	48,172	1,268,146	(1,269,998)	46,320
Total liabilities	\$ 48,172	\$ 1,274,784	\$ (1,269,998)	\$ 52,958